

1 SEC. 2. Section sixty-nine hundred forty-three and forty-two
2 thousandths (6943.042), Code, 1939, is amended by striking the period
3 after the word "expenses" in line four (4) and by inserting the words
4 "except as deductible under Section one (1) of this act."

1 SEC. 3. Returns and payment of income taxes affected by this act
2 made in the year 1943 for income received in 1942 and thereafter shall
3 be made in accordance with the provisions of this act.

1 SEC. 4. This act being deemed of immediate importance shall be
2 in full force and effect from and after its passage and publication in
3 the Pocahontas Record-Democrat, a newspaper published at Poca-
4 hontas, Iowa, and The Storm Lake Register, a newspaper published
5 at Storm Lake, Iowa.

Approved March 16, 1943.

I hereby certify that the foregoing act was published in the Pocahontas Record-Democrat, Pocahontas, Ia., March 25, 1943, and The Storm Lake Register, Storm Lake, Ia., March 23, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 199

MEDICAL CARE DEDUCTIONS FROM INCOME TAX

S. F. 371

AN ACT to amend Senate File 82, acts of the Fiftieth (50th) General Assembly, relating to deductions for medical care when computing net income for taxation purposes.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Senate File 82, Acts of the Fiftieth (50th) General
2 Assembly,* approved March 11, 1943, and now on file in the office of
3 the secretary of state, is amended by striking all of lines three (3) to
4 eleven (11), inclusive, of section one (1) and inserting in lieu thereof
5 the following:

6 "Except as limited under paragraphs (1) or (2), expenses paid
7 during the taxable year, not compensated for by insurance or other-
8 wise, for medical care of the taxpayer, his spouse, or any dependent.
9 The term 'medical care', as used in this subsection, shall include
10 amounts paid for the diagnosis, cure, mitigation, treatment, or pre-
11 vention of disease, or for the purpose of affecting any structure or
12 function of the body, and shall also include treatment or nursing as
13 prescribed by a well-recognized church or religious denomination in
14 any hospital or at home or in a sanatorium conducted and operated by
15 such church or denomination."

1 SEC. 2. This act, being deemed of immediate importance, shall be
2 in full force and effect from and after its passage and publication in
3 the Pocahontas Record, a newspaper published at Pocahontas, Iowa,

*Note: For S. F. 82, 50th G. A., see Chapter 198.

4 and the Storm Lake Register, a newspaper published at Storm Lake,
5 Iowa.

Approved April 15, 1943.

I hereby certify that the foregoing act was published in the Pocahontas Record, Pocahontas, Ia., April 22, 1943, and the Storm Lake Register, Storm Lake, Ia., April 27, 1943.
WAYNE M. ROPES, *Secretary of State.*

CHAPTER 200

INCOME TAX

S. F. 22

AN ACT to amend section six thousand nine hundred forty-three and fifty-seven thousandths (6943.057), code, 1939, by striking therefrom paragraph eight (8) referring to false or fraudulent returns of income, corporation, and sales tax, and providing for a substitute therefor pertaining to the penalty for making such false return and to amend section six thousand nine hundred forty-three and forty-five thousandths (6943.045), code, 1939, pertaining to the making of an income tax return by every individual, to amend section six thousand nine hundred forty-three and forty-six thousandths (6943.046), code, 1939, pertaining to the making of an income tax return by every fiduciary and to amend section six thousand nine hundred forty-three and sixty-eight thousandths (6943.068), code, 1939, pertaining to the making of a corporation tax return by every corporation and to amend section six thousand nine hundred forty-three and fifty-three thousandths (6943.053) relating to the manner of making income tax returns; and providing a penalty for making any false or fraudulent return; and to amend sections six thousand nine hundred forty-three and forty-seven thousandths (6943.047) and six thousand nine hundred forty-three and fifty-four thousandths (6943.054), code, 1939, by striking the provision that income tax returns be made under oath.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section six thousand nine hundred forty-three
2 and forty-five thousandths (6943.045), Code, 1939, by adding and in-
3 serting after the word "make" in line seven (7) the following words
4 "and sign" and by striking from line eight (8) of said section the
5 words "under oath".

1 SEC. 2. Amend section six thousand nine hundred forty-three and
2 forty-six thousandths (6943.046), Code, 1939, by inserting after the
3 word "make" in line three (3) the words: "and sign" and by striking
4 from line three (3) of said section the word "under" and by striking
5 from line four (4) of said section the word "oath".

1 SEC. 3. Section six thousand nine hundred forty-three and fifty-
2 three thousandths (6943.053), Code, 1939, is amended by striking
3 from lines eight (8) and nine (9) the sentence which is in the fol-
4 lowing words: "The return shall be made under oath."

1 SEC. 4. Amend section six thousand nine hundred forty-three and
2 sixty-eight thousandths (6943.068), Code, 1939, by striking the words
3 "sworn to" in line two (2) of said section and inserting in lieu thereof
4 the word "signed".

1 SEC. 5. That paragraph eight (8) of section six thousand nine hun-
2 dred forty-three and fifty-seven thousandths (6943.057), Code, 1939,